

## ON THE SURPLUS REVENUE.

[To accompany bill H. R. No. 829.]

JANUARY 11, 1837.

Mr. CAMBRELENG, from the Committee of Ways and Means, made the following

### REPORT:

*The Committee of Ways and Means, to which were referred the message of the President, recommending a reduction of the revenue to the wants of the Government, the report of the Secretary of the Treasury on the finances, a memorial praying for a distribution of the surplus revenue, and many memorials praying for a repeal of the duties on foreign merchandise, submit the following report:*

The balance in the Treasury on the 1st of January last, as near as it can be now ascertained, of available funds, was \$42,468,859 97. There was, probably, placed to the credit of the Treasurer before that date, of which no account had been received, about one million in addition; and the Government held, on public account, \$6,244,600 par value of stock in the Bank of the United States, which, at 114 per cent., amounts to \$7,106,304. The aggregate amount of money and other means possessed by Government on the 1st of January, was upwards of \$50,500,000. The appropriations unexpended at the close of the year, and required to complete the service of 1836, amounted to \$13,561,373 35; of this amount but \$6,000,000 can be properly charged against the surplus, as about seven to eight millions remain unexpended at the end of almost every year. The surplus of means on the 1st of January may therefore be estimated at \$44,500,000.

The revenue of the past year from customs, as nearly as it can be ascertained and estimated at the Treasury, was \$23,000,000 from customs, and \$24,500,000 from public lands, and from all other sources \$620,000; making an aggregate of \$48,120,000.

The excess of revenue beyond the proper wants of Government, though now assuming greater importance than it did formerly, has existed for some years past, and originated in the policy of revising our tariff so frequently since our war with Great Britain, without regard to the condition of the Treasury. High rates of duty were levied to protect particular branches of industry; and a very large revenue was raised, which was absorbed in our public debt till that was extinguished.

Other causes have, however, combined to produce our present redundant revenue, and to give an impulse to trade generally. The sudden and rapid increase during the last five years may be ascribed, in a measure, to British and American legislation. The former, after prohibiting them for a cen-

tury, authorized the unlimited creation of joint-stock banks, not redeeming their notes in gold or silver, but in the notes of the Bank of England, which were made a lawful tender. On our side, we have added, since 1829, \$45,093,207 to our metallic currency, and, since 1830, we have increased our banking capital from \$110,000,000, to about \$330,000,000; thus extending our paper circulation probably \$60,000,000. The currency of no country can be so suddenly increased, without encouraging general speculation, and producing a very considerable expansion of commercial credits. Trade and revenue have been accordingly affected by it. Our exports, which were at fifty millions in 1828, rose in 1835 to one hundred and one millions; and those of 1836 were more than one hundred and twenty millions. Our imports, deducting the amount exported, and excluding coin and bullion, were, in 1829, forty-nine millions five hundred thousand; and in 1835, one hundred and twenty-three millions; and, in the past year, probably one hundred and fifty millions. The annual receipts from the sales of the public lands in 1830, were less than \$2,500,000, and, in 1836, \$24,500,000; and a much larger increase would have occurred in our revenue from customs, had not the duty on nearly one-half of our imports been repealed. The produce of our agriculture, and one-half in value, if not in extent, of the whole territory of the country, have become objects of speculation, contributing to enlarge very considerably the mass of commercial contracts and credits.

The revenue of forty-seven millions and a half, from customs and public lands in the past year, is obviously not to be relied upon as our permanent income. The spirit of speculation is already checked, and the probable embarrassments of the winter will sensibly affect the receipts in the present and the next year. But in the actual condition of our country, sustained, as its prosperity is, by powerful and permanent causes, we are not authorized to anticipate the extraordinary decline in our revenue which occurred after the disastrous revulsion in 1819—the consequence of a sudden transition from war to peace. In adjusting our revenue to the future wants of Government, we should reflect that this is the first opportunity we have had, since the adoption of our constitution, to enlarge our foreign trade, and develop the resources of our extensive confederacy. At the outset, we had but four years of uninterrupted commerce. In the second period, but seven—from 1800 to 1807; and even after the close of the war, in 1815, the trade of the country was convulsed for six years, by the change from war to peace, the sudden increase of State banks, and the fluctuating operations of the Bank of the United States. The speculations of 1825 were very much confined, in this country, to one branch of trade, and were of British, not American, origin. No general prostration of our trade, internal and external, has occurred for sixteen years; and to this, more than to any temporary or legislative cause, the existing prosperity of the country ought to be ascribed.

Our revenue from customs is sustained by permanent causes, and, although it will fall off during the present and in the next year, it must increase with the growing foreign trade of the country. The cotton manufactures of Europe are steadily increasing. In Great Britain, the average increase from 1834 to 1836 was twenty per cent. In this country, the crop of cotton in the past year is estimated at 1,570,000 bales, being 210,000 more than was produced in 1835. It must also be observed, that, while the spirit of speculation has raised other commodities to extravagant prices, cotton, other articles of export, and foreign merchandise generally, the sources



of our revenue, have not been much higher than usual. A crisis in commercial affairs could not, therefore, as in 1819, cause any very considerable reduction, and any decline would be but temporary. The rapid growth, too, of our wealth and population, and the extension of our settled territory, enlarge the demand for foreign supplies; and in any prospective adjustment of the tariff, the permanent increase of our foreign commerce should be more regarded than a temporary depression, resulting from over-trading.

We may anticipate a greater decline in our revenue from public lands, though not to the extent which has been estimated. The receipts in the last quarter, notwithstanding the extraordinary demand for money, were, as nearly as they can be ascertained, four millions and a half. The revenue for the present and the next year will fall far below that of 1836; but in estimating our future income from our public lands, we must not be governed by the annual receipts in former years. Many causes exist now, which must considerably enlarge this source of revenue. We have, within six years, purchased of the Indians ninety millions of acres within our settled boundaries; and removed the tribes beyond the Mississippi. This must accelerate the sale and settlement of these lands. We have, too, within a few years, rapidly multiplied our internal improvements in the interior, in every direction, and, in many instances, through large tracts of the public lands. It is as easy for the emigrant to reach Illinois at this time, as it was to go to Utica, in New York, twenty years ago. The area of settlement is thus enlarged in the south and in the west, to an extent very far beyond its former boundaries. The States in the northwest are growing with astonishing rapidity; while the laboring population of Maryland, Virginia, and North Carolina is rapidly moving off to the southwestern States. Should the sales of our public lands be limited to actual settlers, as is proposed by the Committee on Public Lands, some (though not a very considerable) reduction in the revenue may be anticipated. Nothing short of suspending the sales, a policy which this Government never would adopt, can prevent us from receiving a large income from this source.

One, and not the least, of the evils resulting from a surplus revenue, is an extraordinary increase of our Federal expenses. A part of this increase has been caused by extinguishing Indian titles, and removing the tribes. We have appropriated for these objects, since the 4th of March, 1829, \$26,982,068; and our Indian wars have, and will, cost us not less than \$13,000,000; making an aggregate of about \$40,000,000. Such heavy expenditures, for similar objects, cannot be anticipated hereafter; and our Federal expenses for all purposes ought not to be estimated at more than twenty millions of dollars. Even that amount is much more than we have hitherto deemed compatible with the necessary wants of an economical Government; and a just regard to economy should prevent us, at least, from making provision, in anticipation, for a larger Government expenditure.

Unless, however, prompt measures are taken to reduce our revenue, we may anticipate a rapid increase of our expenses; and the recurrence, in a few years, of another surplus for deposit or distribution. To avoid these evils, the only safe and prudent course is to diminish the income of the Government. The committee are of opinion that some unnecessary taxes, not yielding much revenue, may be repealed; and that a general reduction should be made in one or the other sources of our income, to the extent of seven millions of dollars. The actual condition of our finances does not warrant a less reduction.



Without arresting the progress of the settlement of the country, this reduction cannot be made in our receipts from public lands. But even if such an unwise and unjust proposition were made, and the question should be presented, whether we should relinquish our income from this source, or reduce our revenue from customs, there are great considerations, involving even the stability of our confederacy, why the latter should be preferred to the former. Our public lands are the common property of the Union, in the ratio to representation. No tax can ever be imposed, the burden of which will, in the spirit of our federal constitution, fall in the like ratio among the States. On the contrary, the revenue from customs is the most unequal and unjust plan of taxation that could have been devised; and the design of our constitution will never be fulfilled until it is wholly reformed. The agricultural States should never permit a common fund to be destroyed, or permanently distributed, in order that, by perpetuating our taxes upon manufactures, the chief burden of supporting the Federal Government should be thrown upon them.

In justice to the new as well as to the old States, the sales of the public lands ought not to be suspended, nor should they be converted into a fund for annual distribution among the States. Whatever reduction is made, should fall upon our revenue from customs. In examining the various articles upon which duties are now levied, the committee find very few remaining that do not, directly or indirectly, come in competition with some branches of our own industry. Those which are exclusively foreign do not yield an aggregate amount of duty exceeding one hundred thousand dollars. Many others, which have been heretofore classed among the non-protected articles, might be included in the favored list with quite as much justice as those which have been so considered ever since it has been the policy of Government to make any such distinction. But if the duties on all that are classed with the non-protected were repealed, it would not reduce the revenue one million of dollars. An adequate reduction cannot be made without diminishing or repealing the duties on what are denominated protected articles; in other words, without modifying the act of the 2d of March, 1833, commonly called the Compromise Act.

In approaching this question, the committee are fully aware of the importance of the interests involved, and of the anxiety of capitalists who are extensively engaged in the manufacture or production of commodities which may be affected by any reduction of our taxes. But the question, whether we shall continue to sustain their income by our laws, must yield to the indispensable necessity of reducing our revenue to the wants of the Government. The actual condition of our finances demands this, and makes it our duty to examine thoroughly the foundation upon which the claims of our capitalists to exclusive and perpetual protection rest; and to exhibit the very unjust operation of the compromise act upon the people and States of our confederacy.

Prior to 1816, the primary object of every duty was to support Government and pay the public debt. Every tariff and every tax originated in a want of money. The duties were levied on imports generally, and the encouragement of manufactures was wholly incidental to the power of collecting a revenue from customs. There was no distinction then between protected and non-protected articles; for the latter were generally taxed at the highest rates. When a duty was proposed as a tax, and defended as an incidental encouragement to some branch of industry at home, it was



uniformly advocated as a temporary burden upon the consumer, for which he would be indemnified in a few years by a cheaper domestic supply. The Government wanted money, the taxes were moderate, and the consumers seldom troubled themselves to inquire into the wisdom of the discriminations, or the soundness of the principles, of Congress.

At the close of the war with Great Britain, the manufactures of the country had been protected for eight years, by an almost total prohibition of foreign merchandise, and by the sacrifices of agriculture and commerce. When peace returned, the latter interests were destined again to prosper, and there was danger that the sudden renewal of our intercourse with foreign nations with whom we exchanged productions, would give a blow to manufactures from which they would not recover in many years. There was a general desire to moderate the shock, and the duties levied by the tariff of 1816 were, in some instances, higher than would have been otherwise adopted, and, necessarily, much higher than they were before the war, owing to its heavy expenses. From that time, a struggle occurred at almost every session for more protection, and the duties were continually raised till they reached their maximum in 1828. Various expedients were resorted to, to sustain them. Our expenditures were rapidly increased, without the least regard to economy, to create a necessity for revenue. The duties on merchandise, exclusively of foreign origin, were repealed, to preserve our protecting duties; and now, when all these expedients have failed, an attempt is made, not only to perpetuate, but to increase them, by annually distributing the proceeds of our public lands.

The system was modified by the acts of the 14th July, 1832, and the 2d March, 1833. This last act, though proposing a reduction of duty, contains some provisions, to take effect in 1842, which will probably be repealed. To exact cash duties, and to deny to our foreign trade the privilege of deposit, is a policy which has never yet been introduced into any other civilized commercial country; and to assess the duty on the market value of foreign merchandise at every port in the United States, would give us as many rates of duties as we have ports, in direct violation of the constitution. But the committee do not propose to anticipate the discussion of these questions, or any of the provisions of the act of 1833, which do not interfere with the proposed reduction of the revenue. They deem it, however, important to examine the principle of the compromise act, and to expose its unjust operation at this time.

The modern innovation upon our ancient plan of levying duties on foreign merchandise generally, by collecting our revenue exclusively from that portion which comes in competition with our own industry, reverses the whole design of the constitution, which certainly contemplated that our taxes, for federal purposes, should be levied in a ratio to representation, as nearly as it was practicable. The previous acts, repealing duties on non-protected articles, and the act of March, 1833, are calculated to make our taxes as unequal as possible. There is a wide difference between the operation of a tariff on merchandise similar to our own, and on that which is exclusively foreign. When we collect twenty millions on the latter, the duties are general through the Union, and the price of no corresponding commodity at home is raised by it. The tariff operates as a tax to that extent, and no further; and the whole amount goes into the treasury for the support of Government. No man gains any advantage over another, and no State is made tributary to any capitalist or corpora-



tion. But when twenty millions are collected on protected articles, the tax indirectly extends to the whole mass of our own productions and manufactures, which are raised in price, and a much greater amount is levied upon the consumers of the country, in addition to the twenty millions for the support of Government. In 1835, the merchandise imported for consumption, liable to duty, deducting the value exported, amounted to about sixty-six millions, and yielded a duty of twenty millions. The value of similar merchandise of domestic origin, in that year, may be estimated at about \$250,000,000. Some of these branches, especially those beyond the mountains, are not so much affected by our duties; but the prices of far the largest proportion are regulated, in a great measure, by the tax we impose. Assuming that articles of the value of only \$150,000,000 were so affected, and to the extent of twenty-five per cent., (which is less than the actual duty on imported merchandise,) the internal tax on the consumers in 1835 amounted to \$37,500,000, in addition to the twenty millions which went into the treasury. It is impossible to ascertain what amount of tax these protected branches of industry have, for their own profit, and to pay the difference between American and European labor, thus indirectly collected from the consumers since 1789; but we know that the latter have paid on foreign merchandise, from 1789 to 1836, inclusive, (see statement A,) more than \$682,000,000, besides probably thirty millions for the expenses of collection. More than one-half of this aggregate has been levied on protected articles. Although we cannot ascertain the amount of this internal tax upon the consumers for the last forty-eight years, we can form some estimate of it in late years. At the manufacturers' convention, in New York, in 1831, they estimated the annual product of their industry, omitting some branches, at more than two hundred millions. From their great and uninterrupted prosperity since then, the annual value of their products at the present time ought, probably, to be estimated at three hundred millions. If the larger proportion of this amount is not raised in value by duties on foreign merchandise, then are they, as protecting duties, wholly inoperative and unnecessary. This indirect tax upon the consumption of our own productions cannot be estimated at less than twice the amount of duty collected on similar foreign merchandise, or forty millions annually.

The prices of protected produce and manufactures at home and abroad are regulated by the industry of those countries where labor is uniformly cheaper than it is in the United States. Until our population resembles that of Europe, and our climate is as genial as that of the sugar islands, our consumers must pay for both foreign and domestic merchandise a price equal to the cost abroad, the charges of importation, the duty, and the merchant's profit upon all. How much the aggregate of all these amount to, in the progress of near half a century, it is impossible to calculate. We know, however, that one of the items amounts to more than \$350,000,000; and the princely establishments scattered over the United States, and the fact that the annual produce of their industry may be estimated at \$300,000,000, afford ample evidence that other treasuries than that of the Government have drawn a much larger amount from the labor of the consumers.

Such is the operation of those protecting duties which it is proposed to continue for the purpose of dividing our surplus revenue hereafter—such the system of taxation which the compromise act, as it is called, makes



perpetual in a confederacy of States, three-fourths of which are not engaged to any extent in these protected branches of industry. According to the provisions and indirect operation of that act, we must levy sixty millions annually upon the consumption of the country, in order to collect twenty for the use of Government. The entire population of most, and a large majority of all the States, must be forever compelled by our laws to sustain immense and powerful establishments, which are overshadowing all other branches of industry; while our privileged capitalists and corporations are alone to be, in effect, exempt from taxation, well satisfied with a reciprocity of duties, so long as they are ultimately indemnified by an indirect tax upon the other interests of the country.

In other countries, with a crowded population and a consolidated Government, this system is less expensive, though manifestly unjust and impolitic wherever it is adopted. But whatever may be its operation elsewhere, it is wholly inconsistent with the equal, just, and free basis of our institutions; and can never be perpetuated in a confederacy of States, spread over a vast continent, differing in employments, interests, soil, and climate. It is impossible to make a protecting tax equal among the States. It is, as such, wholly inconsistent with the constitutional and political rights of the members of our confederacy. We cannot permanently make twenty of the States of the Union tributary, not to the other six, but to a small portion of their population. The produce of the labor of one State should, by law, enjoy no advantages over the produce of labor in another, whatever may be the character of its industry. Nor should the foreign trade of any one State in the Union be restricted, except from political necessity. The commerce of a confederacy, internal and external, should be wholly free. The manufactures of Europe, as well as of the United States, require the produce of our agriculture, and we have no constitutional right to restrict the mutual exchange of our commodities exclusively for the purpose of increasing the profits of individuals in other States. The planter of the south, and the farmer of the interior, or of the west, cannot be effectually and perpetually compelled, by our laws, to purchase his supplies from the manufacturer or producer, in some distant State, on terms which give the latter an advantage of thirty, forty, or fifty per cent., and in some instances more. This plan of taxation is unjust in any form, and to any extent; but to collect, as is proposed, millions beyond the wants of Government, merely for the purpose of distribution, would render its inequality and oppression intolerable.

These protecting duties can be no longer defended as temporary taxes upon consumption, for which the country will be indemnified by a cheap and abundant supply of domestic produce and manufactures. It will be seen, by examining the statement B, how utterly fallacious have been all such predictions and speculations, from the date of the report of our first Secretary of the Treasury, in 1790, down to the present day. That statement exhibits the quantity and value of the most important protected merchandise imported in fifteen years, to September, 1835, and some for the year ending 30th June last. Previous to 1821, our laws did not require regular returns, and little reliance can be placed on estimates. So far from redeeming the pledges, so repeatedly given to the country, that foreign merchandise would be excluded, our importations have always been, and are now, steadily increasing, and almost uniformly in a ratio even greater than our rapid increase of population. Our manufactures, however pros-



perous, cannot more than keep pace with the growth of the country, so long as our boundaries of settlement continue to be enlarged, and our agricultural population spreads in the south and west. We have never had an adequate supply of labor, and even that is comparatively diminishing, as the spirit and facility of emigration increase, and the theatre of settlement enlarges. Such is the existing demand for labor for our modern improvements and enlarged industry—for our mines, factories, rail-roads, and canals; that we can scarce procure sufficient to cultivate the soil. Besides, so long as we supply all Europe with raw materials, and our exports continue to increase, as they will do, we must take her manufactures in return. While peace continues, nations will exchange their surplus productions; and that commerce will constantly increase, in defiance of all our revenue laws. The consumers of this country can expect no relief from the protecting system till this continent shall have become settled, and a dense and impoverished population reduces the price of labor to the European standard. Till then, they must pay an annual tribute of millions, to add to the number, wealth, and power of our capitalists and corporations.

Statement B gives the importations for each year ending the 30th September, from 1821 to 1835. The returns are not complete for 1836, though a few are stated for the year ending the 30th June last. The aggregate imports for that year, including coin and bullion, was \$185,631,410. Had the importations for 1836 been taken into the comparison, a much larger increase would have been exhibited; but the trade of that year was augmented by extraordinary causes, and is therefore excluded. The comparison made is between the seven years ending in 1821, and in 1835—the first and the last seven of the fifteen years. The real increase is much larger than the apparent, in consequence of constant improvements in machinery, and the competition among nations. The value of imports at the present day represents, in many instances, more than double the quantity the same amount would have represented twenty years ago.

In the last seven years, to 1835, the average increase over the first seven—that is, in seven years, is on the following articles, viz:

Brass manufactures	-	-	-	-	-	25 per cent.
Glass ware	-	-	-	-	-	60
China ware	-	-	-	-	-	150
Earthen and stone ware	-	-	-	-	-	25
Steel	-	-	-	-	-	87
Leather manufactures, the last five over the first five years,						
from 1826 to 1835	-	-	-	-	-	62½

The only article, the importation of which has not increased, is hemp; and for the very unsatisfactory reason, that the laws of other countries are more friendly to our navigation than our own, and our ships are supplied abroad.

*Woollen manufactures.*—Stuff goods have been admitted free of duty for three years past. Other manufactures of wool have been protected by a high duty; and, more effectually to diminish importations, cash duties are exacted, to take effect from the date of importation. The aggregate increase of worsted and woollens is in the last, over the first seven years, about \$1,700,000, being 22 per cent. in seven years. The greatest amount imported in any one year of the first seven, was \$11,752,595, and in the last, \$16,831,557; being \$4,000,000 more than had been imported in any



one year since these returns were ordered. If the quantities, instead of the values, could be compared, it would exhibit a greater increase. The worsted goods imported in the year ending the 30th of June, 1836, amounted to \$7,099,370; woollens, \$13,614,643; making an aggregate of \$20,714,013.

*Cotton manufactures.*—This branch was protected by a heavy square yard duty in 1816, which has been subsequently increased. The average increase annually in the last over the first seven years is more than a million. The highest amount imported in any one of the first seven years was \$12,509,516; in the last, \$16,090,224. The first year of the sixteen was \$7,788,514, and the last, \$15,367,585. When it is considered how much the price of this fabric has been reduced in every country in the last twenty years, and that the same value now generally represents twice the quantity it did formerly, some idea may be formed of the immense increase in this branch of our importations. The amount imported in the year ending the 30th June last was \$18,927,250.

*Iron and steel manufactures.*—By adopting specific rates of duty on many of these manufactures, the consumers are taxed much more heavily than they are aware of; besides which, the heavy charges of transportation give our own manufactures a great advantage. The importations, notwithstanding, have increased very rapidly. The aggregate amount imported in the first seven years was \$19,141,183; in the last, \$27,824,141; being an increase in seven years of 45 per cent. The highest annual importation in the first term, was \$3,525,433; in the last, \$4,827,461; and in the first year of the sixteen, \$1,630,129; in the last, \$4,827,461. The amount imported in the year ending the 30th June last was \$7,717,910.

*Bar iron.*—The aggregate quantity imported in the first seven years was 3,998,021; and in the last, 7,106,381 hundredweight, or about 200,000 tons in the former period, and 355,000 tons in the latter; being an increase of 77½ per cent. in seven years. The consumption of iron was rapidly increasing in every country, owing to the application of it to a variety of new purposes. But another, and much more important source of consumption, has recently grown out of the improvement in rail-roads, which promises to give ample employment for years to come to iron works at home and abroad. The demand for this new use cannot even be now supplied, and the price of rail-road iron has consequently risen very considerably. By devoting labor to this new and increasing branch of the iron manufacture, other branches have advanced in price. Although our iron-masters find the latter more profitable than rail-road iron, the British, by going largely into this new branch, have given an impulse to all others in every country. There will undoubtedly be a rapid increase of rail-roads in Europe and America, which must very much enlarge the demand. Whatever may have been the motives, heretofore, for imposing a protecting duty, none is now required; for this modern improvement has created a market for it which affords it a protection far more permanent and effectual than thrice the amount of our existing duty. As a protection, our duty is rendered wholly abortive; for all the iron-masters of Europe and America cannot, taking a series of years together, supply the demand for rail-roads and all other purposes.

*Sugar.*—This is also charged with a specific duty equal to 60 or 70 per cent. on the estimated cost of production abroad. The aggregate quantity imported in the first seven years of the statement, was 536,363,592 pounds.



and in the last, 664,371,508 pounds; being an increase of about 24 per cent. in seven years. The highest importation in the first term was 94,378,814, and in the last, 126,039,239 pounds. The importation of molasses has also increased near 20 per cent. in seven years. The greatest quantity imported in the first seven years was 13,843,045, and in the last, 18,971,603 gallons. The culture of sugar is very uncertain in our climate. If the estimate made by the convention in New York be correct, there has been no increase in this branch since 1831. They estimated the crop at 40,000 hogsheads in 1823, and at 100,000 in 1831. The crop of the present year has been estimated at 90,000, but, in consequence of an early frost, it is said will not produce over 75,000 hogsheads. Since the acquisition of Louisiana, the consumers have paid about \$76,000,000, for the protecting duty on sugar and molasses, besides about \$30,000,000 probably in the increased price of our domestic sugar. The quantity imported in the year ending the 30th of June last was 174,607,506 pounds.

*Salt.*—The duty on salt was first laid by the tariff of 1789, was afterwards increased, but subsequently repealed by the act of the 3d of March, 1807, when we had an overflowing treasury. It was renewed during the war, as a war duty. The aggregate quantity imported in the first seven years of the fifteen was 32,019,575, and in the last, 38,779,371 bushels; being an increase of about 21 per cent. in seven years. Salt has been protected from 1789 to the present time; for although the duty was repealed from 1808 to 1814, our embargo, other restrictions, and war, were much more efficient than the duty. After near half a century we import about as much as is manufactured in the United States, even including those establishments in the interior with which foreign salt cannot interfere.

*Coal.*—The duty on coal commenced with the tariff of 1789, at two cents a bushel. The statement referred to exhibits the importation of coal for fifteen years. The aggregate quantity imported in the first seven years was 6,038,027, and in the last, 12,251,642 bushels; being an increase of more than one hundred per cent. in seven years. It is not practicable to obtain a statement of the produce of all the mines in the United States; but it will be sufficient to show the immense increase in the consumption of coal, by referring to the progress of three mines of anthracite coal, (see statement C.) The annual produce, in 1820, was 365, and in 1836, 682,429 tons. The increase of all the mines in the same neighborhood, for the present year, is estimated at 250,000 tons. While our importations of foreign coal have increased in seven years, ending in September, 1835, over the seven years ending in 1827, more than one hundred per cent., a new branch of the coal trade has grown up from nothing to 682,429 tons. The whole amount of coal imported in 1821 was but 17,000 tons; and in 1836 it was about 60,000 tons, and has been more. The increased consumption in these branches alone—but a small proportion of the coal trade of the United States—since 1820, is from about 17,000 to 750,000 tons; and, as a writer in defence of the coal duty informs us, we are in the present year to add 250,000, making a million of tons. Without this, however, the consumption in these branches has increased to forty-four times the quantity consumed sixteen years ago. It is very evident that our coal companies have a much more powerful protection than any which the duty affords them. Causes far more effectual and controlling than all our revenue laws have, within a few years, created an extraordinary demand for coal, which must



crease permanently. The destruction of our forests; the increase of our population, and the enlarged application of coal to manufacturing and other purposes, must enable the producers, taking a series of years together, not only to regulate the quantity, but the price of this commodity. With such evidence, of the rapid and permanent increase of the consumption of coal, the continuance of the duty as a protection cannot be justified. The whole duty in 1835, was but about \$100,000; and, although that imported now is more than three times the quantity in 1821, the whole does not equal the annual consumption of the town of Wheeling, in Virginia. The statement below, though relating to other countries, will show the immense product of coal, and its various uses; and proves how utterly insignificant our importation of 60,000 tons is, when compared with the aggregate consumption of the United States. The following is the estimated annual produce of the coal mines in England and Wales, under the different heads of consumption:

By the population	20,804,570 tons.
Iron furnaces	3,000,000
Manufactories	4,550,000
Steamboats	3,000,000
Exported	615,925
<b>Total</b>	<b>31,970,495</b>

**Wheat.**—A duty of 25 cents a bushel was imposed on wheat, in 1824. Notice is taken of this item in this report, merely for the purpose of proving its insignificance as a protecting duty. It is an insult to the agricultural interest to attach any importance to it as a measure of protection. Statement D shows that the whole quantity of wheat imported into all our Atlantic ports, from the time the duty was laid, in 1824, to the 30th September, 1835, embracing a term of eleven years, was but 4,832 bushels—about 440 bushels a year. Notwithstanding the extraordinary state of trade, and the display made about Black Sea, Baltic, and German wheat, during 1836, the whole quantity imported in the year ending the 30th September last, at all the ports on the seaboard, (except the third quarter of the year; at Boston,) was but 317,883 bushels, paying less than \$80,000 duty. In an agricultural country like this, remote as it is from other grain-growing countries, our farmers have nothing to apprehend from importations. There are but two causes that can bring wheat from abroad: a failure of crops, when importations would be desired by all; and the occasional recurrence of a redundant currency.

The importations of wheat in 1836 were not owing to the former cause. Though our crops have partially failed in some of the States, there is no famine, and the deficiency is not the sole cause of the present high price. We have had a redundant currency, which encouraged speculation, and raised the prices of commodities generally so high, as to produce importations in 1836, without regard to the actual wants of the country. An added and large addition to our metallic and paper currency has made us importers of wheat; and, had it been practicable, the same cause might have made us importers of the soil which produced it. The duty on wheat is of no consequence in our trade with Europe, or any other branch of our commerce abroad. By referring to the table D,



it will be seen that its operation is almost entirely confined to our Canadian frontier. But even there, the importations were of very little consequence till 1835; then, the duty did not amount to sixty thousand dollars, and the imports for 1836 were not half the quantity. The duty on wheat operates very injuriously on our trade with Upper Canada. When it was laid, 1824, we were the millers and exporters of the Canadians. By imposing a duty of twenty-five cents, and refusing the drawback on exportation, that frontier, we have destroyed this branch of trade, as far as the law could be executed. That, however, could not be effected on the St. Lawrence and the Niagara. The most serious objection to this duty is, that it enables the British Government to carry out a policy which it wisely adopted some years ago. The produce of the United States is not only admitted into Canada free of duty, but enjoys all the advantages of Canadian produce in the consumption of Great Britain. She thus secures the carrying of our produce, while we, by our own laws, deny ourselves the profit of exporting the produce of Upper Canada, and of furnishing the country with supplies. We force trade through the St. Lawrence, instead of encouraging it through our canals, rivers, and lakes; into which channels it would have long since flowed, but for our own laws. Such is the whole operation of our duty on wheat: it affords no protection whatever to agriculture, while, with the aid of other laws equally unwise, it almost destroys our commerce with Upper Canada, and increases the navigation of Great Britain.

Such is the present condition and the operation of protecting duties on some of the most prominent branches of our industry. The enlargement and the prosperity of our manufactures, and the existence of these duties for near half a century, no longer warrant a continuance of these heavy charges upon the consumption of the country, under the pretended necessity of sustaining against foreign competition, capitalists and corporations the annual produce of whose mines, factories, and plantations is estimated at three hundred millions of dollars. The agricultural and commercial interests might with more justice claim the protection of Government aid, as an indemnity for the sacrifices of half a century, ask for a tax upon that capital, nineteen-twentieths of which has been drawn from their labor. With a surplus of fifty millions in money and stock, and an income from customs and public lands beyond the wants of Government, they have at least a right to demand that the whole burden of supporting Government and sustaining our capitalists and corporations, should not be thrown upon them. If our protected industry, great, growing, and profitable as it is, cannot now protect itself, it never will; and it is time for every consumer to determine whether he will submit to perpetual taxation for any such purpose. The statements appended to this report prove conclusively that notwithstanding the extraordinary increase of our own manufactures, our supplies from abroad, through natural and uncontrollable causes, are constantly increasing. We cannot apologize for the continuance of these taxes, by holding out any prospect of relief, now or hereafter. It is time, therefore, that the system, as such, should be gradually reformed; that all branches of our industry should be placed on the same footing; and that our taxes should give no advantage to one man over another. No State nor section of this confederacy should hereafter be made permanently tributary to another by the operation of our revenue laws.

Unequal and unjust as our taxes are, it is not proposed to remove them



a mode which might shock any branch of industry. The immense increase of the consumption of coal, and the comparatively insignificant quantity imported from abroad, clearly show that the prosperity of this branch is wholly independent of the duty. It is required neither for protection nor revenue, and the committee recommend its repeal. They also propose to repeal the duty remaining on salt; one-half was repealed by the act of July 14, 1832, without destroying our salt-works, as was predicted; and the remainder may be taken off, with little injury to them and great benefit to the country. Such a tax ought not to be continued with an overflowing treasury. The committee further recommend a general reduction of our imposts, to the extent of seven millions. For the reasons stated in this report, they have not endeavored to select articles which would not affect our industry; the duties upon all these, of any importance whatever, have already been repealed. Nor were they disposed to repeal the duties upon articles paying a less duty than twenty per cent., while other branches of industry, with no higher claims, were protected by duties of 30, 50, and upwards of 100 per cent. So long as the principle of protection is continued, justice requires that they should at least be equalized. That is the basis of the adjustment in the act of the 2d March, 1833. By that act, all duties over 20 per cent. were to be gradually abolished. The committee propose the same measure, but recommend a different process of reduction. By the tariff of 1833, the excess of duties over 20 per cent. were to be reduced one-tenth on the 31st of December, 1833; one-tenth the 31st of December, 1835; one-tenth the 31st of December, 1837; and one-tenth the 31st of December, 1839: the remainder of the excess was to be taken off, one-half on the 31st of December, 1841, and the other on the 30th of June, 1842. Of these, the two first reductions have already been made. In estimating the excess for future years, 1834 is considered a better criterion than 1835 or 1836, when the importations were usually large. The excess of duty on the gross revenue accruing in the year ending 30th September, 1834, (see statement E,) was \$9,400,000; from this is to be deducted the drawback on the quantity exported, which would probably leave the excess of duty over 20 per cent. on the quantity remaining for consumption at seven millions. Assuming that as the nett excess, and that the same amount of importations should continue till 1842, the following would be the prospective operation of the act of the 2d March, 1833:

Excess	-	-	-	\$7,000,000
Deduct one-tenth 31st December, 1837	-	-	-	700,000
				<hr/>
				6,300,000
Deduct one-tenth 31st December, 1839	-	-	-	630,000
				<hr/>
				5,670,000
Deduct one-half 31st December, 1841	-	-	-	2,835,000
				<hr/>
				2,835,000
Deduct one-half 30th June, 1842	-	-	-	2,835,000
				<hr/>

Thus the act proposes to reduce the excess 1,330,000 dollars in five years, and 5,670,000 dollars in six months. If the state of our finances did not oblige us to anticipate this reduction of our revenue, motives



of policy should induce us to change this extraordinary and unequal process of reduction. With a foreign trade constantly and permanently increasing, our manufactures will be as much affected in 1842 as they will in 1838. If they can, as is proposed, stand a reduction of near six millions of this excess in six months, they will certainly be little affected by taking off the third of seven millions every six for eighteen months. The committee, therefore, propose that one-third of the excess should be reduced the 30th September next; one-half of the remainder on the 31st of March 1838; and the other half on the 30th September, 1838. Assuming an excess of seven millions, the reduction would be, viz:

		\$7,000,000
One-third, September 30, 1837	-	2,333,333
		<hr/> 4,666,667
One-half, March 31, 1838	-	2,333,333
One-half, September 30, 1838	-	<hr/> 2,333,333

Such a reduction would increase and diminish with the rise and fall of importations, and could not materially affect these branches of industry producing annually, as is estimated, three hundred millions, and distributed, as this reduction would be, among them all. Besides, even if these high duties are reduced to twenty per cent., they will still, with the charges of importation, cash duties, and short credits, enjoy a protection of forty to fifty per cent., and, on heavy and cheap merchandise, much more. As to the proprietors of our salt-works, iron-works, and coal-mines beyond the mountains, our imposts do not affect them, as they enjoy a natural monopoly, and regulate both the price and the quantity of their productions.

It is the vice of our plan of levying taxes for the support of Government, that we can make no change in our revenue laws without affecting some interest. In the progress of our legislation, and of our intercourse with foreign nations for the last half century, with our tariffs, embargoes, non-intercourse, and war, the burden and sacrifices have fallen on the non-protected, the profits on the protected, branches of our industry. A period has arrived, when a measure of an opposite character is demanded by the highest considerations. It is the duty of all interests to yield to the paramount necessity of reducing the revenue of the United States to the wants of the Government; and the committee report a bill for that purpose.



A.

*STATEMENT of the revenue annually collected from the consumers of the United States by duties on foreign merchandise.*

From March 1, 1789, to Dec. 31,		In	
1791	\$4,399,473 09	1813	\$13,224,623 25
1792	3,443,070 85	1814	5,998,772 08
1793	4,255,306 56	1815	7,282,942 22
1794	4,801,065 28	1816	36,306,874 88
1795	5,588,461 26	1817	26,283,348 49
1796	6,567,987 94	1818	17,176,385 00
1797	7,549,649 65	1819	20,283,608 76
1798	7,106,061 93	1820	15,005,612 15
1799	6,610,449 31	1821	13,004,447 15
1800	9,080,932 73	1822	17,589,761 94
1801	10,750,778 93	1823	19,088,433 44
1802	12,438,235 74	1824	17,878,325 71
1803	10,479,417 61	1825	20,098,713 45
1804	11,098,565 33	1826	23,341,331 77
1805	12,936,487 04	1827	19,712,283 29
1806	14,667,698 17	1828	23,205,523 64
1807	15,845,521 61	1829	22,681,965 91
1808	16,363,550 58	1830	21,922,391 39
1809	7,296,020 58	1831	24,224,441 77
1810	8,583,309 31	1832	28,465,237 24
1811	13,313,222 73	1833	29,032,508 91
1812	8,958,777 53	1834	16,214,957 15
		1835	19,391,310 59
		1836	23,000,000 00
			*682,547,842 84

\*To which may be added the expenses of collection for 48 years.



B.

**STATEMENT** exhibiting the values of certain articles, paying *ad valorem* duties, imported into the United States from 1821 to 1835, inclusive.

VALUE IMPORTED.

Year.	Woollens.			Cottons.	Iron and steel, manufactures of.	Brass, manufactures of.	Leather, manufactures of.	Glass ware.	China ware.	Earthen and stone ware.
	Worsted stuffs.	Cloths and other articles.	Total value.							
1821	\$1,786,443	\$5,472,511	\$7,258,954	\$7,783,514	\$1,630,139	\$224,996	-	\$240,001	\$34,851	\$629,032
1822	2,509,513	9,483,082	11,992,595	10,680,216	2,747,757	352,542	-	317,158	57,345	1,107,264
1823	1,501,469	6,448,982	7,950,451	8,869,482	2,568,542	259,514	-	430,527	48,289	1,095,126
1821	2,158,680	5,928,173	8,086,853	9,157,667	2,505,291	307,166	-	339,115	32,543	856,326
1825	2,277,486	8,599,387	10,876,872	12,509,516	3,312,468	477,420	\$629,772	218,005	75,064	1,011,826
1826	1,143,166	6,743,660	7,886,826	8,348,031	2,831,243	332,561	410,745	150,088	98,530	1,239,050
1827	1,382,875	6,848,610	8,231,485	9,316,153	3,525,433	423,934	444,466	279,096	89,290	1,091,757
1828	1,415,146	6,504,868	7,920,014	10,996,230	3,559,942	468,408	492,074	381,412	68,358	1,485,652
1829	1,600,622	4,957,513	6,558,135	8,362,017	3,100,630	316,321	543,630	303,612	97,927	1,239,817
1830	1,397,545	4,167,202	5,564,747	7,862,326	3,373,146	329,716	499,923	255,749	90,583	1,168,477
1831	3,392,037	8,814,093	12,206,130	16,099,221	4,358,921	630,687	811,251	345,797	108,169	1,516,435
1832	2,615,124	6,819,205	9,434,329	10,399,653	4,697,512	789,548	649,418	505,285	166,478	1,857,542
1833	4,231,309	8,563,529	12,794,838	7,660,449	3,576,850	370,764	828,297	333,882	148,851	1,169,336
1834*	4,477,749	6,262,130	10,739,879	10,145,181*	4,090,621	361,753	649,952	376,245	218,613	1,372,800
1835*	6,519,273	10,282,279	16,801,552	15,367,585	4,827,461	416,754	937,899	438,118	206,658	1,491,024
In the year ending June 30, 1836	7,099,370	13,614,643	20,714,013	18,927,250	7,717,910					

\* Worsted stuffs free in 1834 and 1835.



## IMPORTS of certain articles paying specific duties, annually, from 1821 to 1835.

Year.	Sugar.		Salt.		Coal.		Steel.	
	Pounds.	Value.	Bushels.	Value.	Bushels.	Value.	Cwt.	Value.
1821	59,512,835	\$3,553,582	3,943,727	\$609,021	627,737	\$91,352	11,570	\$131,291
1822	88,305,670	5,034,429	4,087,381	625,932	970,828	139,790	16,098	189,613
1823	60,789,210	3,258,689	5,127,657	740,866	854,983	111,629	20,551	224,595
1824	94,379,814	5,165,800	4,401,399	613,486	764,815	111,521	21,954	236,405
1825	71,771,479	4,232,530	4,574,202	589,125	722,255	108,527	26,675	291,215
1826	84,902,955	5,311,631	4,564,720	677,058	970,021	145,262	36,525	384,235
1827	76,701,629	4,577,361	4,320,489	535,201	1,127,388	142,677	25,012	310,197
1828	56,935,961	3,546,736	3,962,957	443,469	906,200	104,292	35,660	430,428
1829	63,307,294	3,622,406	5,945,547	714,618	1,272,970	145,993	24,000	289,831
1830	86,483,046	4,630,342	5,374,046	671,979	1,640,295	204,773	24,472	291,957
1831	109,014,654	4,910,877	4,182,340	535,138	1,022,245	108,250	34,203	399,635
1832	66,452,288	2,933,688	5,041,326	634,910	2,043,389	211,017	54,929	645,510
1833	97,688,132	4,752,343	6,822,672	996,418	2,588,102	261,575	42,629	523,116
1834	115,389,855	5,537,829	6,038,076	839,315	2,005,522	200,277	48,623	554,150
1835	126,036,239	6,806,174	5,375,364	655,097	1,679,119	143,461	52,116	576,988
June 30, 1836	174,607,506	—	5,452,637	—	—	—	—	—



## B—Continued.

Year.	Molasses.		Iron.				Hemp.	
	Gallons.	Value.	Bar, rolled.		Bar, other than rolled.		Unmanufactured.	
			Cwt.	Value.	Cwt.	Value.		
								Cwt.
1821	9,086,982	\$1,719,227	43,684	-	343,094	86,192	\$510,489	
1822	11,990,569	2,398,355	101,334	-	532,805	178,503	1,054,764	
1823	13,019,328	2,634,222	106,933	-	591,880	115,735	674,454	
1824	13,117,724	2,413,643	115,809	\$238,895	425,966	94,846	485,075	
1825	12,535,062	2,547,715	85,010	224,497	492,998	76,817	431,787	
1826	13,843,045	2,838,728	88,741	223,259	467,515	88,116	551,757	
1827	13,376,502	2,818,982	162,052	347,792	440,200	100,566	635,854	
1828	13,393,651	2,788,471	205,897	441,000	667,849	161,604	1,075,243	
1829	10,150,224	1,484,104	66,408	119,326	589,638	95,195	655,935	
1830	8,374,139	995,776	138,981	226,336	613,866	30,782	200,338	
1831	17,085,878	2,432,488	344,918	544,664	466,358	51,909	295,706	
1832	15,860,553	2,524,281	427,745	701,549	763,002	150,739	866,865	
1833	15,693,050	2,867,986	560,566	1,002,750	722,486	94,026	470,973	
1834	17,086,472	2,989,020	577,927	1,187,236	635,698	102,211	514,743	
1835	18,971,603	3,074,172	568,204	1,050,152	630,584	102,163	528,891	
June 30, 1836	18,764,895	-	717,955	-	754,331			



## C.

*STATEMENT of anthracite coal mined and shipped from three mines, viz:*

Years.	Schuylkill.	Lehigh.	Lackawana.	Aggregate.
1820	-	365	-	365
1821	-	1,073	-	1,073
1822	-	2,240	-	2,240
1823	-	5,823	-	5,823
1824	-	9,541	-	9,541
1825	5,306	28,393	-	33,699
1826	16,835	31,280	-	48,115
1827	29,493	33,074	-	61,756
1828	47,181	30,232	-	77,413
1829	77,293	25,110	7,000	110,403
1830	89,984	41,750	43,000	174,734
1831	81,854	40,966	54,000	176,820
1832	209,271	75,000	84,600	368,871
1833	250,588	123,000	111,777	485,365
1834	226,692	106,244	43,700	376,636
1835	335,685	131,250	90,000	556,935
1836	436,053	144,247	101,129	682,429
Tons.	1,807,235	828,588	536,206	3,162,029

## D.

*STATEMENT exhibiting the quantity and value of wheat imported annually, from 1825 to 1835, both years inclusive.*

Year ending Sep. 30.	Wheat imported from				Wheat flour from			
	Canada.		Other places.		Canada.		Other places.	
	Bushels.	Value.	Bushels.	Value.	Cwt.	Value.	Cwt.	Value.
1825	993	\$925	73	\$80	118	\$266		
1826	1,375	1,318	2,073	3,682	33	82		
1827	1,059	898	5	12	47	92		
1828	810	656	42	32	6	12		
1829	261	301	2	4	151	339		
1830	422	492	-	-	192	579	9	\$20
1831	585	586	35	99	5	14		
1832	1,163	1,144	5	7	3	3	9	26
1833	1,581	1,575	19	31	36	106	1	4
1834	1,222	1,210	3	3	26	66	6	16
1835	236,194	196,351	2,575	2,296	28,483	69,976		
1836	115,850	103,999	317,883	*256,745				

\* Third quarter at Boston not received.



**F--A STATEMENT exhibiting the quantity, value, and duties, which accrued on certain articles imported into the United States during the year ending 30th September, 1834.**

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[ Rep. No. 86. ]

Articles.	Quantity.	Foreign cost and charges.	Duties per act 1832.	Duties at 20 per cent.	Excess over 20 per cent.	10 per cent. of excess deducted.	Actual duties.
Woollen cloths, &c., at 50 p. c. }	4,568,127 {	\$4,364,340 00 }	\$2,284,063 50	\$913,625 40	\$1,370,438 10	\$137,043 81	\$2,147,019 69
Not enumerated, at 5 p. c.	-	203,787 00	20,447 15	131,824 40	32,956 10	3,295 61	20,447 15
Blankets, at 25 do.	-	408,943 00	164,780 50	76,795 40	19,198 85	1,919 88	161,484 89
Hosiery, &c., at 25 do.	-	639,122 00	95,994 25	59 60	81 44	8 14	94,074 37
Yarn, at 4 cts. p. lb., & at 40 do.	-	383,977 00	141 04	40,116 00	25,073 28	2,507 33	132 90
Flannels, sq. yd., at 16 cts.	407,433	200,580 00	65,189 28	17,311 68	9,295 08	929 51	62,681 95
Baizes, do., at 16 do.	108,198	40,083 00	74,345 04	39,407 40	34,937 64	3,493 76	16,382 17
Brussels carpet g., sq. yd., at 63 do.	118,008	197,037 00	89,957 70	39,966 20	49,991 50	4,999 15	70,851 28
Ingrain do., at 35 c. o.	257,022	199,831 00	33,241 80	-	-	-	84,958 55
Worsted yarn, at 20 p. c.	-	166,208 00	-	-	-	-	33,241 80
Dollars	-	6,824,207 00	2,845,471 94	1,249,811 00	1,541,971 99	154,197 19	2,691,274 75
Cottons, printed, &c., above 35 cts sq. yd.	-	1,834,282 00	885,512 67	531,307 60	354,205 07	35,420 51	850,092 16
White, &c., above 30 do.	-	537,827 00	2,070,645 41	966,908 20	1,103,737 21	110,373 72	1,960,271 69
Twist, above minimum	-	284,429 00	577,017 22	245,731 00	331,286 22	33,128 62	543,888 60
Printed, &c., less than 35 cts.--84	23,664,519	4,834,541 00	34,002 93	16,791 60	17,211 33	1,721 13	32,281 80
White, &c., less than 20 do.--7½	7,693,563	1,228,655 00	4,002 45	2,281 20	1,721 25	172 12	3,830 33
Twist, less than 75 cts. p. lb.	181,349	83,958 00	187,339 00	149,871 20	37,467 80	3,746 78	183,592 22
Twist, less than 60 do.	23,683	11,406 00	9,467 40	106,678 00	26,669 50	2,666 95	9,467 40
Hosiery, &c., 25 p. c.	-	749,356 00	133,347 50	-	-	-	130,680 55
Nankens, (China) 20 do.	-	47,337 00	-	-	-	-	-
Other manufactures 25 do.	-	533,390 00	-	-	-	-	-
Dollars	-	10,145,181 00	3,901,334 58	2,029,036 20	1,872,298 38	187,229 83	3,714,104 75

other,	64 cts.	1,946,901	1,054,905 00	1,193,450 31	210,981 00	982,469 31	98,246 93	1,095,203 38
Molasses,	5	17,086,472	2,989,020 00	845,323 60	597,804 00	256,519 60	25,651 96	828,671 64
Sugar, brown,	24	107,483,841	5,027,377 00	2,687,096 02	1,005,475 40	1,681,620 62	168,162 06	2,518,933 96
Sugar, white,	34	7,906,014	510,452 00	263,533 80	102,090 40	161,443 40	16,144 34	2,247,389 46
Cheese,	9	193,213	22,234 00	17,339 17	4,446 80	13,942 37	1,294 24	16,094 93
Chocolate,	4	3,849	942 00	153 96	188 40	3,836 65	383 66	5,153 96
Tallow candles,	5	120,337	10,901 00	6,016 85	2,180 20	8,169 16	816 92	11,079 64
Soap,	4	297,414	18,637 00	11,896 56	3,727 40	260 70	26 07	872 43
Bacon,	3	29,950	3,189 00	898 50	637 80	16,499 78	1,649 98	22,270 20
Beef and pork,	2	1,196,009	37,102 00	23,920 18	7,420 40	12 93	1 29	29 64
Lard,	3	1,031	90 00	30 93	18 00	63 65	6 36	299 89
Flour,	50	32	81 00	16 00	16 20	79 50	7 95	172 75
Wheat,	25	1,225	1,213 00	306 25	242 60	1,004 30	100 43	4,092 27
Oats,	10	1,807	506 00	180 70	101 20	435,944 60	43,594 46	560,213 14
Potatoes,	10	41,972	15,942 00	4,192 70	3,188 40	80,275 92	8,027 59	112,303 73
Salt,	10	6,038,076	839,315 00	603,807 60	167,863 00	3,914,528 32	391,452 82	5,722,345 46
Coal,	6	2,005,522	200,277 00	120,331 32	40,055 40	1,511,971 99	154,197 19	2,691,274 75
						1,872,298 38	187,229 83	3,714,104 75
			10,996,523 00	6,113,798 28	2,199,304 60	7,328,798 69	732,879 84	12,127,724 96
			6,824,207 00	2,815,471 94	1,249,811 00			
			10,145,181 00	3,901,334 58	2,029,036 20			
		Dollars	27,965,911 00	12,860,604 80	5,478,151 80			



## E--Continued.

Articles.	Quantity.	Foreign cost, &c.	Duties per act of 1832.	Duties at 20 per cent.	Excess over 20 per cent.	10 per cent. of excess deducted.	Actual duties.
Iron, cap wire -	- at 12 cts. per lb.						
wire, N X A. No. 14 -	6,205	\$1,079	\$744 60	\$215 80	\$528 80	\$52 88	\$691 72
do. -	108,852	5,882	5,442 60	1,176 40	4,266 20	426 62	5,015 98
do. -	127,720	26,402	11,494 80	5,280 40	6,214 40	621 44	10,873 36
tacks, N X A. 16 ounces -	5,798	1,031	289 90	206 20	83 70	8 37	281 53
do. above 16 ounces -	1,605	179	50 25	35 80	14 45	1 45	48 80
nails -	610,833	51,886	30,541 65	10,377 20	20,164 45	2,016 45	28,525 20
spikes -	226,444	11,240	9,057 76	2,248 00	6,809 76	680 98	8,376 78
cables, chain -	2,931,936	121,287	87,953 08	24,297 40	63,660 68	6,366 07	81,592 01
mill saws -	2,445	7,578	2,445 00	1,515 60	929 40	92 94	2,352 06
anchors -	224,763	11,940	4,495 26	2,388 00	2,107 26	210 73	4,284 53
anvils -	983,091	61,260	19,781 82	12,252 00	7,529 82	752 98	19,028 84
hammers (smith) -	76,888	3,769	1,932 20	753 80	1,178 40	117 84	1,814 36
braziers' rods, &c. -	297,529	10,017	8,925 87	2,093 40	6,922 47	692 25	8,233 62
nail rods, &c. -	1,553	77	46 59	15 40	31 19	3 12	43 47
castings, vessel -	673,303	20,136	10,099 54	4,027 20	6,072 34	607 23	9,492 31
do. other -	6,157,806	132,597	61,573 06	26,519 40	35,058 66	3,505 86	55,072 20
sheet and hoop -	4,950,516	190,237	148,815 48	28,047 40	110,768 08	11,076 80	137,738 68
pig -	222,265	270,325	111,132 50	51,065 00	57,067 50	5,706 75	105,425 75
old, and scrap -	32,746	33,243	20,466 25	6,648 60	13,817 65	1,381 76	19,084 49
bar, rolled -	577,927	1,187,236	866,890 50	237,447 20	629,443 30	62,944 33	803,946 17
bar, hammered -	635,698	1,742,883	572,128 20	348,576 60	323,551 60	22,355 16	549,773 04
caseament rods -	8,625	230	258 75	46 00	212 75	21 27	237 48
mill cranks -	617	52	24 68	10 40	14 28	1 43	23 25
Steel -	48,623	554,150	72,934 50	110,830 00	101,473 40	10,147 34	72,934 50
Hemp -	102,211	514,743	204,422 00	102,948 60	101,473 40	10,147 34	194,274 66
Cordage, tarred -	3,395,598	147,805	135,823 92	29,561 00	106,262 92	10,626 29	125,197 63
do. untarred -	160,727	6,759	8,036 35	1,351 80	6,684 55	668 45	7,367 90
twine -	933,453	140,481	46,672 65	28,096 20	18,576 45	1,857 65	44,815 00
Cork -	198,205	57,567	23,784 60	11,513 40	12,271 20	1,227 12	22,557 48
		5,312 271	2,466,274 36	1,062,454 20	1,441,715 66	144,171 56	2,332,102 80

Articles.	Quantity.	Foreign cost, &c.	Duties per act of 1832.	Duties at 20 per cent.	Excess over 20 per cent.	10 per cent. of excess deduct- ed.	Actual duties.
Sewing silk	at 40 p. ct.						
Linens, dyed and colored,	25 do.	\$328,929 00	\$131,571 63	\$65,785 80	\$55,735 80	\$6,578 58	\$124,993 02
other manufactures of flax	25 do.	389,982 00	97,495 50	77,996 40	19,499 10	1,919 91	95,545 59
Hemp, other manufactures of,	25 do.	396,909 00	99,227 25	79,381 80	19,845 45	1,981 54	97,242 71
Hats and bonnets, Leghorn,	30 do.	21,955 00	5,488 75	4,391 00	1,097 75	109 78	5,378 97
tur, wool, and leather,	30 do.	422,305 00	126,691 50	84,461 00	43,230 50	4,223 05	122,468 45
Iron and steel side arms,	25 do.	10,027 00	3,008 10	2,005 40	1,002 70	103 27	2,907 83
fire arms,	30 do.	23,251 00	5,812 75	4,650 20	1,162 55	116 25	5,696 50
drawing knives,	30 do.	266,326 00	79,897 80	53,265 20	26,632 60	2,663 26	77,234 54
cutting knives,	30 do.	13,068 00	4,520 40	3,013 60	1,506 80	150 68	4,369 72
hatchet, axes, &c.,	30 do.	3,258 00	977 40	651 60	325 80	32 58	944 82
socket chisels, &c.,	30 do.	10,409 00	3,122 70	2,081 80	1,040 90	101 09	3,018 61
steel yards, &c.,	30 do.	16,458 00	4,937 40	3,291 60	1,645 80	164 58	4,772 82
vices,	30 do.	17,238 00	5,171 40	3,447 60	1,723 80	172 38	4,999 02
sickles, &c.,	30 do.	20,642 00	6,192 60	4,128 40	2,064 20	206 42	5,986 18
scythes, &c.,	30 do.	11,964 00	3,589 20	2,392 80	1,196 40	119 64	3,469 56
spades and shovels	30 do.	63,371 00	19,011 30	12,674 20	6,337 10	633 71	18,377 59
squares,	30 do.	25,410 00	7,623 00	5,082 00	2,541 00	251 10	7,368 90
wood screws	30 do.	5,123 00	1,536 90	1,024 60	512 30	51 23	1,485 67
other articles	25 do.	141,560 00	42,458 00	28,312 00	14,156 00	1,415 60	41,052 40
Copper, manufactures of,	25 do.	3,470,543 00	867,635 75	694,108 60	173,527 15	17,352 71	850,283 04
Brass,	25 do.	52,137 00	13,034 25	10,427 40	2,606 85	260 68	12,773 57
Tin,	25 do.	364,733 00	91,188 25	72,950 60	18,237 65	1,823 76	89,364 40
Pewter,	25 do.	10,379 00	2,594 75	2,075 80	518 95	51 90	2,542 85
Wood, cabinet ware,	25 do.	13,635 00	3,408 75	2,727 00	681 75	68 18	3,340 57
other manufactures of,	30 do.	36,564 00	10,969 20	7,312 80	3,656 40	365 64	10,603 56
Ivory, manufactures of,	25 do.	116,189 00	29,047 25	23,237 80	5,809 45	580 95	28,466 30
Marble,	30 do.	649,952 00	194,985 60	129,990 40	64,995 20	6,499 52	188,486 08
Glass ware, cut, &c.,	25 do.	19,429 00	4,857 25	3,885 80	971 45	97 15	4,760 10
Do. plain, 50 p. ct., and 3 c. p. lb.	30 do.	23,502 00	8,180 61	4,700 40	3,480 21	348 02	7,832 59
Plated ware, not specified,	at 25 p. ct.	163,296 00	60,763 42	32,659 20	28,104 22	2,810 42	57,933 00
		208,389 00	52,097 25	41,677 80	10,419 45	1,041 95	51,055 30



## E—Continued.

Articles.	Quantity.	Foreign cost, &c.	Duties per act of 1832.	Duties at 20 per cent.	Excess over 20 per cent.	10 per cent. of excess deduct- ed.	Actual duties.
Gilt ware - at 25 p. ct.	-	\$50,349 00	\$12,587 25	\$10,069 80	\$2,517 45	\$251 74	\$12,335 51
Saddlery, plated, &c. - 25 do.	-	220,972 00	66,291 60	44,194 40	32,097 20	2,209 72	64,081 88
Articles not enumerated - 25 do.	-	925,045 00	231,261 25	185,009 00	46,252 25	4,625 23	226,636 02
Do. - 30 do.	-	67,965 00	20,389 50	13,593 00	6,796 50	679 65	19,709 85
Do. - 50 do.	-	163,390 00	81,695 00	32,678 00	49,017 60	4,901 70	76,793 30
	-	8,746,674 00	2,399,330 48	1,749,334 80	649,995 68	64,999 57	2,334,330 91

TREASURY DEPARTMENT,  
*Register's Office, January 10, 1837.*

T. L. SMITH, *Register.*

Mr. CAMBRELENG, from the Committee of Ways and Means, reported the following bill :

*A bill to reduce the revenue of the United States to the wants of the Government.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the thirtieth day of September next, in all cases where duties are imposed on foreign imports by the act of the fourteenth of July, eighteen hundred and thirty-two, entitled "An act to alter and amend the several acts imposing duties on imports," or by any other act, shall exceed twenty per centum on the value thereof, one-third part of such excess shall be deducted ; from and after the thirty-first of March, eighteen hundred and thirty-eight, one-half of the residue of such excess shall be deducted ; and on the thirtieth September eighteen hundred and thirty-eight, the other half shall be deducted ; any thing in the act of the second of March, eighteen hundred and thirty-three, to the contrary notwithstanding.*

SEC. 2. *And be it further enacted, That from and after the thirtieth September next, the duties on salt and coal shall be, and the same are hereby, repealed.*



